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AMENDMENT TO ILLINOIS STATE USE TAX (2003)

Use Tax Act is amended by changing Section 3-10 and by adding Sections 3-41 and 3-42 as follows: (35 ILCS 105/3-10) (from Ch. 120, par. 439.3-10) Sec. 3-10:

With respect to E85 blend fuel, the tax imposed by this Act does not apply to the proceeds of sales made on or after July 1, 2003 and through December 31, 2013 but applies to 100% of the proceeds of sales made thereafter. If, at any time, however, the tax under this Act on sales of E85 blend fuel is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of E85 blend fuel made during that time.

Example: Reduces cost of an E85 fill up by 1.25% [\$0.38 on a \$30.00 bill]